

# EXHIBIT 6-D



*Kapila & Company*  
Certified Public Accountants

CITY OF DETROIT, MICHIGAN

Client ID: 90000

Invoice #97543 - 04/30/14

**TIME SUMMARY BY STAFF**

<b><u>Staff</u></b>	<b><u>Hours</u></b>	<b><u>Rate</u></b>	<b><u>Amount</u></b>
JOSEPH GILLIS - Senior Consultant, CPA*	10.10	272.00	2,747.20
SONEET RAVI KAPILA - Partner, CPA*, CFF, CIRA, CFE	0.10	450.00	45.00
MARY MCMICKLE - Partner, CPA*, CIRA	12.30	342.00	4,206.60
MARK PARISI - Forensic Analyst CPA*, CFE,	33.10	156.00	5,163.60
 TOTAL	 55.60		 \$12,162.40
	<b>BLENDDED RATE</b>	<b>\$218.75</b>	
	<b>TOTAL EXPENSES</b>		<b>0.30</b>
 TOTAL AMOUNT OF THIS INVOICE			 \$12,162.70

CPA - Certified Public Accountant  
CIRA- Certified Insolvency & Restructuring Advisor  
CFE - Certified Fraud Examiner  
CFF - Certified in Financial Forensics

\* Regulated by the State of Florida

# Kapila & Company

Certified Public Accountants

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Fort Lauderdale, FL 33316

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EIN #85-0311031

CITY OF DETROIT, MICHIGAN  
C/O ROBERT M. FISHMAN, FEE EXAMINER  
SHAW FISHMAN GLANTZ AND TOWBIN  
321 N. CLARK ST., SUITE 800  
CHICAGO, IL 60654

Invoice: 97543

04/30/2014

Client ID: 90000

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FOR PROFESSIONAL SERVICES RENDERED THROUGH APRIL 30, 2014

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DATE	STAFF	DESCRIPTION	HRS	AMOUNT
BUSINESS ANALYSIS (BANKRUPTCY)				
04/01/2014	MCP	BEGIN PREPARING SPREADSHEET COMPARING ORIGINAL INVOICE WITH REVISED INVOICE FOR PURPOSES OF REVIEWING RESPONSES FROM MILLER CANFIELD	1.10	171.60
04/01/2014	MCP	CONTINUE COMPARISON OF MILLER CANFIELD'S ORIGINAL INVOICE, REVISED INVOICE AND SPREADSHEET CONTAINING RESPONSES TO FEE EXAMINER'S COMMENTS	2.90	452.40
04/01/2014	MCP	EXTRACT, FORMAT, AND SUMMARIZE SEGAL JANUARY 2014 INVOICE.	1.60	249.60
04/01/2014	MCP	REFORMAT JONES DAY DECEMBER 2013 INVOICE TO DISPLAY INFORMATION IN CELLS.	0.70	109.20
04/01/2014	MMM	REVIEW COMPARISON BETWEEN SPREADSHEETS WITH FEE EXAMINER COMMENTS AND REVISED INVOICE SUBMITTED BY MILLER CANFIELD AND IDENTIFY INCONSISTENCIES BETWEEN THE DOCUMENTS.	1.20	410.40
04/01/2014	MMM	SECOND REVIEW OF ELEVEN JANUARY SPREADSHEETS FOR CORRECTIONS MADE AFTER INITIAL REVIEW.	0.60	205.20
04/01/2014	MMM	RESEARCH AND RESPOND TO D. DOYLE RE: EXCEL ISSUE WITH JONES DAY SPREADSHEET TRUNCATING LINES FROM VIEWING.	0.20	68.40
04/02/2014	MCP	TELEPHONE CONFERENCE WITH M. MCMICKLE RE: REVISING FORMAT OF DENTONS JANUARY SUMMARY INVOICE.	0.20	31.20
04/02/2014	MCP	TELEPHONE CONFERENCE WITH M. MCMICKLE RE: DISCUSS PREPARATION OF SPREADSHEET FOR DYKEMA TO INCLUDE JULY/AUG, SEPT AND OCTOBER PER FEE REVIEWER REQUEST.	0.10	15.60
04/02/2014	MMM	TELEPHONE CONFERENCE WITH M. PARISI RE: MODIFICATIONS TO DENTONS JANUARY SPREADSHEET.	0.20	68.40
04/02/2014	MCP	REVISE CONWAY MACKENZIE JANUARY 2014 INVOICE RATES FOR E. PETROVSKI.	0.20	31.20
04/02/2014	MCP	COMBINE AND FORMAT DYKEMA JULY THROUGH OCTOBER 2013 INVOICES (1.6); ADD NOVEMBER TO SCHEDULE AND REFORMAT (.5).	2.10	327.60
04/02/2014	MCP	EXTRACT, FORMAT AND SUMMARIZE DYKEMA NOVEMBER 2013 INVOICE.	0.40	62.40
04/02/2014	SRK	READ R. FISHMAN E-MAIL REGARDING SECOND QUARTERLY REPORT	0.10	45.00

04/02/2014	MMM	TRANSMIT FOURTEEN SPREADSHEETS FOR JANUARY INVOICE REVIEW TO FEE EXAMINER TEAMS.	0.40	136.80
04/02/2014	MMM	RESEARCH AND RESPOND TO ISSUES RAISED BY CONWAY MACKENZIE RE: RESPONSES TO NOVEMBER INVOICE REVIEW.	0.40	136.80
04/02/2014	MMM	TELEPHONE CONFERENCE WITH M. PARISI RE: DISCUSS PREPARATION OF CONSOLIDATED SPREADSHEETS FOR DYKEMA.	0.10	34.20
04/02/2014	MMM	REVIEW CONSOLIDATED SPREADSHEET FOR DYKEMA (JULY,AUG,SEPT,OCT,NOV) PRIOR TO SENDING TO FEE EXAMINER REVIEW TEAM.	0.40	136.80
04/02/2014	JEG	ERNST & YOUNG JANUARY INVOICE REVIEW: COMPARE JANUARY SUMMARY INVOICE TO PRIOR MONTHS FOR CONSISTENCY.	0.30	81.60
04/02/2014	JEG	ERNST & YOUNG JANUARY INVOICE REVIEW: REVIEW FOR INSTANCES OF IMPROPER ALLOCATION OF PROFESSIONAL RESOURCES.	0.50	136.00
04/02/2014	JEG	ERNST & YOUNG JANUARY INVOICE REVIEW: REVIEW FOR INSTANCES OF INSUFFICIENT DESCRIPTION AND DUPLICATE ENTRIES.	2.30	625.60
04/03/2014	MCP	FORMAT AND SUMMARIZE CONWAY MACKENZIE REVISED FEBRUARY INVOICE.	1.10	171.60
04/03/2014	MCP	REFORMAT ERNST AND YOUNG REVISED SEPTEMBER 2013 SPREADSHEET IN ORDER TO REVIEW ERNST AND YOUNG RESPONSES.	0.60	93.60
04/03/2014	MMM	REVIEW ERNST & YOUNG RESPONSES TO FEE EXAMINER'S COMMENTS FOR ADEQUACY AND COMPLETENESS.	1.70	581.40
04/03/2014	MMM	DRAFT EMAIL TO P. ROBERTS WITH SUMMARY AND ASSESSMENT OF ERNST & YOUNG RESPONSES.	0.30	102.60
04/03/2014	JEG	ERNST & YOUNG JANUARY INVOICE REVIEW: CONTINUE REVIEW FOR INSTANCES OF INSUFFICIENT DESCRIPTION AND DUPLICATE ENTRIES.	0.70	190.40
04/03/2014	JEG	ERNST & YOUNG JANUARY INVOICE REVIEW: REVIEW FOR INSTANCES OF INCONSISTENT TIME ENTRIES.	4.90	1,332.80
04/03/2014	JEG	ERNST & YOUNG JANUARY INVOICE REVIEW: REVIEW FOR TOTAL HOURS CHARGED TO PARTICIPATION IN WEB SEMINAR FOR DISCUSSION W/ FEE EXAMINER TEAM.	0.40	108.80
04/03/2014	JEG	ERNST & YOUNG JANUARY INVOICE REVIEW: REVIEW EXPENSES FOR REASONABLENESS.	0.30	81.60
04/03/2014	JEG	ERNST & YOUNG JANUARY INVOICE REVIEW: SUMMARIZE REVIEW RESULTS FOR DISCUSSION W/ M.MCMICKLE.	0.40	108.80
04/03/2014	JEG	CORRESPONDENCE WITH M.MCMICKLE REGARDING DETAIL INVOICE REVIEW SUGGESTIONS.	0.20	54.40
04/04/2014	MCP	EXTRACT, FORMAT, AND SUMMARIZE JONES DAY FEBRUARY 2014 INVOICE (3.5); RECALCULATE HOURS IN DESCRIPTION CELLS (.9); REFORMAT ROWS TO ENSURE DESCRIPTIONS ARE VIEWABLE (.8)	5.20	811.20
04/07/2014	JEG	ERNST & YOUNG DECEMBER INVOICE - REVIEW FEE	0.10	27.20

		EXAMINER'S PRELIMINARY REPORT.		
04/14/2014	MCP	EXTRACT, FORMAT, SUMMARIZE MILLER CANFIELD FEBRUARY 2014 INVOICE.	1.60	249.60
04/14/2014	MMM	DRAFT EMAIL TO G. GOUVEIA RE: SUMMARY OF CONWAY MACKENZIE JANUARY INVOICE REVIEW.	0.20	68.40
04/14/2014	MMM	REVIEW ERNST & YOUNG JANUARY INVOICE AND PROVIDE ADDITIONAL COMMENTS ON FEE EXAMINER SPREADSHEET.	1.90	649.80
04/14/2014	MMM	PREPARE SPREADSHEET SHOWING GLOBAL ALLOCATION OF PROFESSIONAL FEES BETWEEN SENIOR AND JUNIOR PROFESSIONALS.	0.40	136.80
04/15/2014	MCP	REFORMAT ERNST AND YOUNG JANUARY 2014 INVOICE IN EXCEL 2013.	0.30	46.80
04/15/2014	MMM	COMPARE REVISED INVOICE FOR NOVEMBER SUBMITTED BY CONWAY MACKENZIE WITH AGREED UPON RESOLUTION WITH FEE EXAMINER.	0.80	273.60
04/15/2014	MMM	PREPARE EMAIL TO P. ROBERTS SUMMARIZING REVIEW OF ERNST & YOUNG JANUARY INVOICE.	0.40	136.80
04/21/2014	MCP	FORMAT, EXTRACT AND SUMMARIZE PEPPER HAMILTON FEBRUARY 2014 INVOICE.	1.80	280.80
04/21/2014	MCP	FORMAT, EXTRACT, AND SUMMARIZE KILPATRICK AND ASSOCIATES FEBRUARY 2014 INVOICE.	0.70	109.20
04/21/2014	MMM	TRACK RECEIPT AND PRELIMINARY REVIEW OF ERNST & YOUNG AND KILPATRICK FEBRUARY INVOICES.	0.20	68.40
04/21/2014	MMM	REVIEW RESPONSES MADE BY CONWAY MACKENZIE TO FEE EXAMINER COMMENTS FOR DECEMBER INVOICE (.6) AND SUMMARIZE FOR G. GOUVEIA (.1).	0.70	239.40
04/22/2014	MCP	FORMAT, EXTRACT, AND SUMMARIZE ERNST AND YOUNG FEBRUARY 2014 INVOICE.	2.80	436.80
04/22/2014	MMM	REVIEW ERNST & YOUNG'S RESPONSES TO FEE EXAMINER COMMENTS FOR DECEMBER INVOICE REVIEW FOR COMPLETENESS AND ADEQUACY.	0.60	205.20
04/23/2014	MCP	EXTRACT, FORMAT, AND SUMMARIZE BROOKS WILKINS MARCH 2014 INVOICE.	1.70	265.20
04/25/2014	MCP	FORMAT, EXTRACT, AND SUMMARIZE SEGAL JANUARY 2014 REVISED INVOICE.	0.60	93.60
04/27/2014	MMM	REVIEW ELEVEN FEBRUARY SPREADSHEETS PRIOR TO SENDING TO FEE EXAMINER TEAMS.	0.70	239.40
04/28/2014	MCP	FORMAT, EXTRACT, AND SUMMARIZE MILLER BUCKFIRE FEBRUARY 2014 INVOICE	0.60	93.60
04/28/2014	MCP	REVIEW PEPPER HAMILTON FEBRUARY 2014 INVOICE FOR DISCREPANCY BETWEEN DETAIL AND SUMMARY PAGE.	0.10	15.60
04/28/2014	MCP	FORMAT, EXTRACT, AND SUMMARIZE JONES DAY MARCH 2014 INVOICE (2.8); RECALCULATE HOURS IN DESCRIPTION AND COMPARE TO HOURS BILLED (.9)	3.70	577.20
04/28/2014	MMM	RESEARCH AND RESPOND TO A. HUDSON INQUIRY RE: NEW SPREADSHEET FOR SEGAL REVISED INVOICE FOR JANUARY.	0.10	34.20

04/29/2014	MMM	TRANSMIT ELEVEN SPREADSHEETS TO FEE EXAMINER REVIEW TEAM FOR FEBRUARY INVOICES.	0.40	136.80
04/30/2014	MCP	FORMAT, EXTRACT, AND SUMMARIZE KURTZMAN CARSON JANUARY 2014 INVOICE.	1.60	249.60
04/30/2014	MCP	FORMAT, EXTRACT, AND SUMMARIZE KURTZMAN CARSON FEBRUARY 2014 INVOICE.	1.40	218.40
04/30/2014	MMM	REVIEW AND TRANSMIT KURTZMAN CARSON SPREADSHEETS FOR JANUARY AND FEBRUARY TO FEE EXAMINER TEAM REVIEWERS.	0.40	136.80

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12,162.40

## EXPENSES

04/30/2014	EXP	COPY CHARGE		0.30
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0.30

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Total amount of this Invoice	\$12,162.70
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Invoice payable upon receipt. Thank you for this opportunity to be of service.

# Kapila/Mukamal

CPAs, Forensic and Insolvency Advisors

CITY OF DETROIT, MICHIGAN

Client ID: 90000

Invoice # 129 - 05/31/14

<u>Staff</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
SONEET R. KAPILA, CPA*, CIRA, CFF, CFE, Partner	0.90	450.00	\$ 405.00
SONEET R. KAPILA, CPA*, CIRA, CFF, CFE, Partner	2.90	450.00	N/C
MARY M. MCMICKLE, CPA*, CIRA, Partner	15.10	342.00	5,164.20
MARY M. MCMICKLE, CPA*, CIRA, Partner	2.50	342.00	N/C
JOSEPH E. GILLIS, CPA*, Senior Consultant	20.50	272.00	5,576.00
MARK C. PARISI, CPA*, CFE, Forensic Analyst	28.70	156.00	4,477.20
TOTAL FEES	<u>70.60</u>		<u>\$ 15,622.40</u>
	Blended Rate	\$221.28	
TOTAL EXPENSES			<u>12.45</u>
TOTAL AMOUNT OF THIS INVOICE			<u>\$ 15,634.85</u>

CPA - Certified Public Accountant

CIRA - Certified Insolvency & Restructuring Advisor

CFE - Certified Fraud Examiner

CFF - Certified In Financial Forensics

\* Regulated by the State of Florida

# ***Kapila/Mukamal***

CPAs, Forensic and Insolvency Advisors

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EIN #46-6394136

CITY OF DETROIT, MICHIGAN  
C/O ROBERT M. FISHMAN, FEE EXAMINER  
SHAW FISHMAN GLANTZ AND TOWBIN  
321 N. CLARK ST., SUITE 800  
CHICAGO, IL 60654

Invoice: 129  
05/31/2014  
Client ID: 90000

FOR PROFESSIONAL SERVICES RENDERED THROUGH MAY 31, 2014

<u>DATE</u>	<u>STAFF</u>	<u>DESCRIPTION</u>	<u>HRS</u>	<u>AMOUNT</u>
BUSINESS ANALYSIS (BANKRUPTCY)				
05/01/2014	MMM	REVIEW FEBRUARY SPREADSHEET FOR LAZARD AND TRANSMIT TO FEE EXAMINER REVIEW TEAM.	0.20	68.40
05/01/2014	JEG	CONWAY MACKENZIE FEBRUARY INVOICE: REVIEW FOR IMPROPER ALLOCATION OF RESOURCES.	0.70	190.40
05/01/2014	JEG	CONWAY MACKENZIE FEBRUARY INVOICE: REVIEW FOR INSUFFICIENT DESCRIPTION AND DUPLICATE ENTRIES.	1.90	516.80
05/01/2014	JEG	CONWAY MACKENZIE FEBRUARY INVOICE: INITIATE REVIEW FOR INCONSISTENT TIME ENTRIES.	0.80	217.60
05/02/2014	MCP	FORMAT, EXTRACT AND SUMMARIZE FOLEY AND LARDNER MARCH 2014 INVOICE.	0.80	124.80
05/02/2014	MCP	FORMAT, EXTRACT AND SUMMARIZE OTTENWESS MARCH 2014 INVOICE.	0.60	93.60
05/02/2014	MCP	FORMAT, EXTRACT AND SUMMARIZE PEPPER HAMILTON MARCH 2014 INVOICE.	1.80	280.80
05/02/2014	MCP	FORMAT, EXTRACT AND SUMMARIZE LAZARD FEBRUARY 2014 INVOICE.	0.30	46.80
05/02/2014	MCP	FORMAT, EXTRACT AND SUMMARIZE LAZARD MARCH 2014 INVOICE.	0.60	93.60
05/02/2014	MCP	FORMAT AND SUMMARIZE CONWAY MACKENZIE MARCH 2014 INVOICE.	1.10	171.60
05/02/2014	JEG	CONWAY MACKENZIE FEBRUARY INVOICE: CONTINUE REVIEW FOR INCONSISTENT TIME ENTRIES.	1.80	489.60
05/03/2014	MMM	REVIEW REVISED DECEMBER INVOICE FROM CONWAY MACKENZIE FOR PROPER DISPOSITION OF FEE EXAMINER'S REVIEW COMMENTS.	0.60	205.20
05/05/2014	MCP	FORMAT, EXTRACT, AND SUMMARIZE DENTONS MARCH 2014 INVOICE (1.8). RECALCULATE HOURS IN DESCRIPTION CELLS AND COMPARE TO AMOUNT BILLED (1.1).	2.90	452.40
05/05/2014	JEG	CONWAY MACKENZIE FEBRUARY INVOICE: CONTINUE REVIEW FOR INCONSISTENT TIME ENTRIES.	2.40	652.80
05/06/2014	SRK	MEETING WITH J. GILLIS RE: CONTRACTUAL LIMITATIONS ON CONWAY MACKENZIE FEES.	0.10	45.00
05/06/2014	JEG	MEETING WITH S.KAPILA TO DISCUSS CONTRACTUAL LIMITATIONS ON CONWAY MACKENZIE FEES.	0.10	27.20



05/06/2014	SRK	READ JONES DAY/JEFF ELLMAN EMAIL REGARDING INPUT ON SEPTEMBER 2013 TO JANUARY 2014 INVOICES OF SEGAL TIME AND FOLLOW UP WITH EMAIL TO FEE EXAMINER	0.20	90.00
05/06/2014	SRK	REVIEW EMAIL FROM R. FISHMAN AND FEE EXAMINER'S FINAL REPORT ON OCTOBER AND NOVEMBER INVOICES	2.20	N/C
05/06/2014	MMM	READ FINAL MONTHLY REPORTS FOR OCT, NOV AND DEC, CONFIRM AMOUNTS REFLECTED FOR INVOICES AND PROVIDE COMMENTS.	1.70	N/C
05/07/2014	MMM	TELEPHONE CONFERENCE WITH S. KAPILA RE: REVIEW COMMENTS ON OCT AND NOV FINAL REPORTS.	0.40	N/C
05/07/2014	SRK	TELEPHONE CALL WITH M. MCMICKLE TO DISCUSS COMMENTS/EDITS TO MONTHLY FINAL REPORTS FOR OCTOBER, NOVEMBER, AND DECEMBER	0.40	N/C
05/07/2014	SRK	REVIEW DECEMBER MONTHLY FINAL REPORT	0.30	N/C
05/07/2014	MMM	REVIEW AND PROVIDE COMMENTS ON DRAFT DEC FINAL REPORT.	0.40	N/C
05/08/2014	JEG	ERNST & YOUNG FEBRUARY INVOICE REVIEW: PREPARE ANALYSIS COMPARING CURRENT TO PRIOR MONTHS' EXPENSES TO IDENTIFY SIGNIFICANT INCREASES	0.50	136.00
05/08/2014	JEG	ERNST & YOUNG FEBRUARY INVOICE REVIEW: CHECK FOR IMPROPER ALLOCATION OF PROFESSIONAL RESOURCES.	0.60	163.20
05/08/2014	JEG	ERNST & YOUNG FEBRUARY INVOICE REVIEW: CHECK FOR INSUFFICIENT DESCRIPTION AND DUPLICATE AND REPETITIVE TIME ENTRIES.	1.60	435.20
05/08/2014	JEG	ERNST & YOUNG FEBRUARY INVOICE REVIEW: CHECK FOR INCONSISTENT TIME ENTRIES.	3.40	924.80
05/08/2014	JEG	ERNST & YOUNG FEBRUARY INVOICE REVIEW: DRAFT EMAIL TO M. MCMICKLE WITH SUMMARY OF INVOICE REVIEW INCLUDING ANALYSIS AND STATISTICS OF DEFICIENCIES.	0.50	136.00
05/09/2014	MCP	FORMAT, EXTRACT, AND SUMMARIZE OTTENWESS JANUARY 2014 REVISED INVOICE.	0.90	140.40
05/09/2014	MCP	FORMAT, EXTRACT, AND SUMMARIZE SEGAL JANUARY 2014 REVISED INVOICE.	1.10	171.60
05/09/2014	MMM	TRACK RECEIPT OF FEBRUARY AND MARCH INVOICES.	0.20	68.40
05/09/2014	MMM	REVIEW CONWAY MACKENZIE FEBRUARY INVOICE AND PROVIDE ADDITIONAL REVIEW COMMENTS TO SPREADSHEET.	1.80	615.60
05/11/2014	MMM	BEGIN REVIEW OF ERNST & YOUNG FEBRUARY INVOICE AND PROVIDE ADDITIONAL COMMENTS TO SPREADSHEET.	0.90	307.80
05/12/2014	MMM	SUMMARIZE HIGHLIGHTS OF FEBRUARY INVOICE REVIEW FOR CONWAY MACKENZIE AND TRANSMIT TO G. GOUVEIA.	0.40	136.80
05/13/2014	MMM	INCORPORATE REVIEW COMMENTS FROM R. FISHMAN INTO CONWAY MACKENZIE SPREADSHEET FOR JANUARY.	0.80	273.60
05/13/2014	MMM	CONTINUE REVIEW OF ERNST & YOUNG FEBRUARY INVOICE AND ADD COMMENTS TO SPREADSHEET.	0.70	239.40
05/13/2014	MMM	READ PRELIMINARY REPORT FOR ERNST & YOUNG FOR JANUARY AND PROVIDE COMMENTS.	0.40	136.80

05/15/2014	MCP	FORMAT, EXTRACT, AND SUMMARIZE DYKEMA JANUARY 2014 INVOICE.	1.40	218.40
05/15/2014	MMM	TRACK RECEIPT OF INVOICES FOR BROOKS WILKINS AND DYKEMA.	0.10	34.20
05/15/2014	MMM	COMPLETE REVIEW OF ERNST & YOUNG FEBRUARY PROFESSIONAL FEES AND ADD COMMENTS TO SPREADSHEET.	1.40	478.80
05/15/2014	MMM	PREPARE SPREADSHEET SORTED BY JUNIOR AND SENIOR PROFESSIONALS FOR GLOBAL ANALYSIS OF FEE ALLOCATION RE: ERNST & YOUNG FEBRUARY INVOICE.	0.20	68.40
05/15/2014	MMM	REVIEW EXPENSES INCLUDED IN ERNST & YOUNG FEBRUARY INVOICE AND ADD COMMENTS TO SPREADSHEET.	0.60	205.20
05/15/2014	MMM	DRAFT EMAIL TO P. ROBERTS WITH SUMMARY OF FEBRUARY INVOICE REVIEW FOR ERNST & YOUNG.	0.60	205.20
05/16/2014	MCP	FORMAT, EXTRACT, AND SUMMARIZE BROOKS WILKINS APRIL 2014 INVOICE.	1.90	296.40
05/19/2014	MMM	READ AND REVIEW ERNST & YOUNG RESPONSES TO OCT., NOV AND DEC PRELIMINARY REPORT.	0.30	102.60
05/19/2014	MCP	BEGIN EXTRACTING, FORMATTING, AND SCHEDULING MILLER CANFIELD MARCH 2014 INVOICE.	0.80	124.80
05/20/2014	MCP	FORMAT, EXTRACT AND SUMMARIZE MILLER CANFIELD MARCH 2014 INVOICE.	1.10	171.60
05/20/2014	MCP	FORMAT, EXTRACT, AND SUMMARIZE KILPATRICK MARCH 2014 INVOICE.	0.80	124.80
05/20/2014	MCP	FORMAT, EXTRACT, AND SUMMARIZE ERNST AND YOUNG MARCH 2014 INVOICE.	2.60	405.60
05/21/2014	MMM	TRACK RECEIPT OF INVOICES FOR DENTONS, ERNST & YOUNG, KILPATRICK AND MILLER CANFIELD.	0.30	102.60
05/22/2014	MCP	BEGIN TO EXTRACT, FORMAT DENTONS APRIL 2014 INVOICE.	1.10	171.60
05/22/2014	MCP	EXTRACT, FORMAT AND SUMMARIZE DYKEMA FEBRUARY 2014 INVOICE.	0.60	93.60
05/22/2014	MCP	EXTRACT, FORMAT, AND SUMMARIZE SEGAL FEBRUARY 2014 INVOICE.	1.30	202.80
05/22/2014	MMM	TRACK RECEIPT OF INVOICES FOR CONWAY MACKENZIE, DENTONS, DYKEMA AND SEGAL.	0.30	102.60
05/22/2014	MMM	RESEARCH AND DRAFT EMAIL TO A. HUDSON WITH EXPLANATION OF DISCREPANCIES IN SEGAL FEBRUARY INVOICE.	0.20	68.40
05/23/2014	MCP	COMPLETE EXTRACTION, FORMATTING, AND SUMMARIZING DENTON'S APRIL 2014 INVOICE (.9). RECALCULATE HOURS IN DESCRIPTIONS AND COMPARE TO AMOUNT BILLED (.8).	1.70	265.20
05/26/2014	MMM	REVIEW THIRTEEN MARCH SPREADSHEETS BEFORE TRANSMITTING TO FEE EXAMINER REVIEW TEAM (.8) AND RESEARCH ANY INCONSISTENCIES WITH AMOUNTS ON INVOICES (.9).	1.70	581.40
05/26/2014	MMM	TRANSMIT THIRTEEN MARCH SPREADSHEETS TO FEE EXAMINER REVIEW TEAM WITH COMMENTS.	0.60	205.20

05/26/2014	MMM	RESEARCH AND RESPOND TO M. REISER INQUIRY RE: DISCREPANCY IN FEBRUARY INVOICE FOR PEPPER HAMILTON.	0.30	102.60
05/27/2014	SRK	REVIEW CONWAY MACKENZIE FEBRUARY DRAFT PRELIMINARY REPORT RECEIVED FROM G. GOUVEIA	0.20	90.00
05/27/2014	MCP	FORMAT, EXTRACT AND SUMMARIZE MILLER BUCKFIRE MARCH 2014 INVOICE.	0.60	93.60
05/27/2014	MCP	FORMAT AND SUMMARIZE FEES AND EXTRACT FORMAT AND SUMMARIZE EXPENSES FOR CONWAY MACKENZIE APRIL 2014 INVOICE.	1.70	265.20
05/27/2014	MCP	CORRECTIONS TO VARIOUS INVOICES FOR REDUCTIONS BASED ON FEE REVIEWER COMMENTS.	0.30	46.80
05/28/2014	MCP	FORMAT, EXTRACT, AND SUMMARIZE LAZARD'S APRIL 2014 INVOICE.	0.90	140.40
05/28/2014	MCP	EXTRACT, FORMAT, AND SUMMARIZE SEGAL'S FEBRUARY REVISED INVOICE.	0.90	140.40
05/28/2014	SRK	READ NUMEROUS E-MAILS FROM FEE EXAMINER TO PROFESSIONALS TRANSMITTING PRELIMINARY REPORTS AND MARCH SPREADSHEETS TRANSMITTED BY M. MCMICKLE	0.40	180.00
05/29/2014	MMM	TELEPHONE CONFERENCE WITH G. GOUVEIA RE: DISCUSS FEE REVIEWER COMMENTS MADE IN JANUARY PRELIMINARY REPORT IN PREPARATION FOR CALL WITH CONWAY MACKENZIE TEAM.	0.20	68.40
05/29/2014	MMM	TELEPHONE CONFERENCE WITH M. HAUSMAN AND C. MOORE OF CONWAY MACKENZIE AND G. GOUVEIA RE: DISCUSS FEE EXAMINER'S COMMENTS IN JANUARY PRELIMINARY REPORT.	0.50	171.00
05/29/2014	MMM	REVIEW CONWAY MACKENZIE RESPONSES TO FEE EXAMINER COMMENTS FOR JANUARY INVOICE FOR ADEQUACY AND COMPLETENESS.	1.10	376.20
05/29/2014	MMM	DRAFT EMAIL TO G. GOUVEIA SUMMARIZING ASSESSMENT OF CONWAY MACKENZIE RESPONSES TO FEE EXAMINER COMMENTS FOR JANUARY.	0.40	136.80
05/30/2014	MCP	REFORMAT CONWAY MACKENZIE JANUARY SPREADSHEET TO INCORPORATE RESPONSES TO FEE EXAMINER COMMENTS.	0.90	140.40
05/30/2014	MMM	REVIEW RESPONSES FROM CONWAY MACKENZIE TO FEE EXAMINER'S COMMENTS RELATED TO EXPENSE CHARGES FOR JANUARY INVOICE FOR ADEQUACY AND COMPLETENESS.	0.30	102.60
05/30/2014	JEG	CONWAY MACKENZIE MARCH 2014 INVOICE REVIEW: COMPARE MARCH INVOICE SUMMARY TO PRIOR MONTHS FOR EXCEPTIONS.	0.30	81.60
05/30/2014	JEG	CONWAY MACKENZIE MARCH 2014 INVOICE REVIEW: CHECK FOR IMPROPER ALLOCATION OF PROFESSIONAL RESOURCES.	1.10	299.20
05/30/2014	JEG	CONWAY MACKENZIE MARCH 2014 INVOICE REVIEW: CHECK FOR INSUFFICIENT DESCRIPTION AND DUPLICATE AND REPETITIVE ENTRIES.	2.10	571.20
05/30/2014	JEG	CONWAY MACKENZIE MARCH 2014 INVOICE REVIEW: CHECK FOR INCONSISTENT TIME ENTRIES.	2.70	734.40

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			<hr/> 15,622.40
EXPENSES			
05/14/2014	EXP	LONG DISTANCE BILL - 05.14.14	9.75
05/30/2014	EXP	COPY CHARGE	2.70
			<hr/> 12.45
Total amount of this Invoice			<hr/> \$15,634.85 <hr/>

Invoice payable upon receipt. Thank you for this opportunity to be of service.

# ***Kapila/Mukamal***

CPAs, Forensic and Insolvency Advisors

CITY OF DETROIT, MICHIGAN

Client ID: 90000

Invoice #180 - 06/30/14

## **TIME SUMMARY BY STAFF**

<b><u>Staff</u></b>	<b><u>Hours</u></b>	<b><u>Rate</u></b>	<b><u>Amount</u></b>
JOSEPH GILLIS - Senior Consultant, CPA*	22.80	272.00	6,201.60
SONEET RAVI KAPILA - Partner, CPA*, CFF, CIRA, CFE	0.40	450.00	180.00
MARY MCMICKLE - Partner, CPA*, CIRA	17.00	342.00	5,814.00
MARK PARISI - Forensic Analyst CPA*, CFE,	29.70	156.00	4,633.20
 TOTAL	 69.90		 \$16,828.80
	<b>BLENDING RATE</b>	<b>\$240.76</b>	
	<b>TOTAL EXPENSES</b>		<b>3.00</b>
 TOTAL AMOUNT OF THIS INVOICE			 \$16,831.80

The Kapila Building  
1000 S. Federal Highway, Suite 200  
Fort Lauderdale, Florida 33316  
P 761.1011 F 954.761.1033

Sun Trust International Center  
1 SE 3rd Avenue, Suite 2150  
Miami, Florida 33131  
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# ***Kapila/Mukamal***

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Phone - 954-761-1011 F - 954-761-1033 www.kapilamukamal.com  
EIN #46-5394135

CITY OF DETROIT, MICHIGAN  
C/O ROBERT M. FISHMAN, FEE EXAMINER  
SHAW FISHMAN GLANTZ AND TOWBIN  
321 N. CLARK ST., SUITE 800  
CHICAGO, IL 60654

Invoice: 180  
06/30/2014  
Client ID: 90000

FOR PROFESSIONAL SERVICES RENDERED THROUGH JUNE 30, 2014

<u>DATE</u>	<u>STAFF</u>	<u>DESCRIPTION</u>	<u>HRS</u>	<u>AMOUNT</u>
BUSINESS ANALYSIS (BANKRUPTCY)				
06/02/2014	MCP	EXTRACT, FORMAT, AND SUMMARIZE SEGAL APRIL 2014 INVOICE.	1.20	187.20
06/02/2014	MCP	EXTRACT, FORMAT, AND SUMMARIZE MILLIMAN MARCH 2014 INVOICE.	0.80	124.80
06/02/2014	MCP	EXTRACT, FORMAT, AND SUMMARIZE MILLIMAN APRIL 2014 INVOICE.	0.70	109.20
06/02/2014	MCP	BEGIN TO FORMAT, EXTRACT, AND SUMMARIZE PEPPER HAMILTON APRIL INVOICE.	1.10	171.60
06/02/2014	MMM	TRACK RECEIPT AND PRELIMINARY REVIEW OF MULTIPLE INVOICES FOR MARCH AND APRIL.	0.40	136.80
06/02/2014	JEG	CONWAY MACKENZIE MARCH 2014 INVOICE REVIEW: CONTINUE CHECKING FOR INCONSISTENT TIME ENTRIES.	2.50	680.00
06/02/2014	JEG	CONWAY MACKENZIE MARCH 2014 INVOICE REVIEW: SUMMARIZE RESULTS OF MARCH INVOICE REVIEW FOR DISCUSSION WITH M.MCMICKLE.	0.60	163.20
06/03/2014	MCP	COMPLETE FORMATTING AND EXTRACTING PEPPER HAMILTON APRIL 2014 INVOICE.	0.60	93.60
06/03/2014	MCP	REFORMAT ERNST AND YOUNG JANUARY INVOICE.	0.40	62.40
06/03/2014	MMM	REVIEW ERNST & YOUNG RESPONSES TO FEE EXAMINER COMMENTS FOR ADEQUACY AND COMPLETENESS RE: JANUARY INVOICE.	1.20	410.40
06/03/2014	MMM	DRAFT EMAIL TO P. ROBERTS SUMMARIZING REVIEW OF ERNST & YOUNG RESPONSES AND IDENTIFYING EXCEPTIONS.	0.30	102.60
06/03/2014	MMM	REVIEW AND TRANSMIT MARCH SPREADSHEET FOR MILLIMAN TO REVIEW TEAM.	0.10	34.20
06/03/2014	JEG	ERNST & YOUNG MARCH INVOICE REVIEW: CHECK FOR IMPROPER ALLOCATION OF PROFESSIONAL RESOURCES.	3.30	897.60
06/03/2014	JEG	ERNST & YOUNG MARCH INVOICE REVIEW: CHECK FOR INSUFFICIENT DESCRIPTION AND DUPLICATE OR REPETITIVE TIME ENTRIES.	1.00	272.00
06/03/2014	JEG	ERNST & YOUNG MARCH INVOICE REVIEW: CHECK FOR INCONSISTENT TIME ENTRIES RELATED TO MEETINGS AND TELEPHONE CONFERENCES.	0.20	54.40
06/04/2014	MCP	TROUBLESHOOT JONES DAY COMPRESSED PDF INVOICE AND	6.20	967.20

		RESOLVE ISSUES WITH CHARACTER LIMITS (1.7), EXTRACT, FORMAT AND SUMMARIZE JONES DAY APRIL 2014 INVOICE (3.4). RECALCULATE HOURS IN DESCRIPTION AND COMPARE TO AMOUNT BILLED (1.1)		
06/04/2014	JEG	ERNST & YOUNG MARCH INVOICE REVIEW: CONTINUE CHECKING FOR INCONSISTENT TIME ENTRIES.	1.40	380.80
06/04/2014	JEG	ERNST & YOUNG MARCH 2014 INVOICE REVIEW: SUMMARIZE RESULTS OF MARCH INVOICE REVIEW FOR DISCUSSION WITH M.MCMICKLE.	0.40	108.80
06/05/2014	MMM	REVIEW CONWAY MACKENZIE MARCH INVOICE AND PROVIDE ADDITIONAL COMMENTS PURSUANT TO THE FEE REVIEW ORDER.	3.40	1,162.80
06/06/2014	JEG	CONWAY MACKENZIE MARCH INVOICE REVIEW: CONFERENCE WITH M.MCMICKLE TO ANSWER QUESTIONS RE: MARCH INVOICE REVIEW.	0.10	27.20
06/06/2014	MCP	EXTRACT, FORMAT, AND SUMMARIZE BROOKS WILKINS MAY 2014 INVOICE.	1.40	218.40
06/06/2014	MCP	REFORMAT CONWAY MACKENZIE MARCH 2014 INVOICE	0.40	62.40
06/06/2014	MMM	PREPARE ANALYSIS OF GLOBAL ALLOCATION OF CONWAY MACKENZIE PROFESSIONAL FEES BETWEEN JUNIOR AND SENIOR PROFESSIONALS IN CONNECTION WITH REVIEW OF MARCH INVOICE.	0.30	102.60
06/06/2014	MMM	REVIEW MARCH EXPENSES SUBMITTED BY CONWAY MACKENZIE.	0.30	102.60
06/06/2014	MMM	TELEPHONE CONFERENCE WITH J. GILLIS RE: DISCUSS AND RESOLVE ITEMS FLAGGED AS IMPROPER ALLOCATION OF PROFESSIONAL RESOURCES RE: CONWAY MACKENZIE MARCH INVOICE REVIEW.	0.10	34.20
06/06/2014	MMM	DRAFT EMAIL TO G. GOUVEIA WITH SUMMARY ASSESSMENT OF CONWAY MACKENZIE'S MARCH INVOICE REVIEW.	0.30	102.60
06/06/2014	MMM	REVIEW ERNST & YOUNG'S MARCH INVOICE AND PROVIDE ADDITIONAL COMMENTS TO SPREADSHEET.	3.10	1,060.20
06/09/2014	MCP	EXTRACT, FORMAT, AND SUMMARIZE DYKEMA MARCH 2014 INVOICE.	1.10	171.60
06/09/2014	MCP	REFORMAT ERNST AND YOUNG MARCH INVOICE.	0.40	62.40
06/09/2014	MMM	PREPARE SPREADSHEET ANALYZING GLOBAL ALLOCATION OF ERNST & YOUNG PROFESSIONAL FEES BETWEEN SENIOR AND JUNIOR PROFESSIONALS FOR MARCH INVOICE.	0.30	102.60
06/09/2014	MMM	FINAL REVIEW OF ERNST & YOUNG MARCH INVOICE AND COMMENTS MADE ON SPREADSHEET.	0.40	136.80
06/09/2014	MMM	DRAFT EMAIL TO P. ROBERTS SUMMARIZING REVIEW OF ERNST & YOUNG MARCH INVOICE.	0.40	136.80
06/09/2014	MMM	REVIEW CONWAY MACKENZIE RESPONSES TO FEE REVIEWER'S COMMENTS FOR FEBRUARY FOR ADEQUACY AND COMPLETENESS.	1.30	444.60
06/10/2014	MMM	REVIEW ERNST & YOUNG REVISED JULY AND SEPTEMBER INVOICES AND CONFIRM FEE REVIEWER COMMENTS AND DUPLICATE EXPENSES WERE ADDRESSED.	0.50	171.00

06/16/2014	SRK	REVIEW LAZARD JANUARY 2014 FINAL REPORT AND RESPOND TO FEE EXAMINER	0.20	90.00
06/16/2014	MMM	TRACK RECEIPT OF OTTENWESS AND BROOKS WILKINS INVOICES.	0.10	34.20
06/17/2014	MCP	EXTRACT, FORMAT, AND SUMMARIZE OTTENWESS MAY 2014 INVOICE.	0.40	62.40
06/18/2014	MCP	EXTRACT, FORMAT AND SUMMARIZE MILLER CANFIELD APRIL 2014 INVOICE.	1.60	249.60
06/18/2014	MCP	EXTRACT, FORMAT AND SUMMARIZE KILPATRICK APRIL 2014 INVOICE.	0.40	62.40
06/18/2014	JEG	CONWAY MACKENZIE APRIL 2014 INVOICE REVIEW: COMPARE APRIL INVOICE SUMMARY TO PRIOR MONTHS FOR CONSISTENCY.	0.10	27.20
06/18/2014	JEG	CONWAY MACKENZIE APRIL 2014 INVOICE REVIEW: CHECK FOR IMPROPER ALLOCATION OF PROFESSIONAL RESOURCES.	1.10	299.20
06/18/2014	JEG	CONWAY MACKENZIE APRIL 2014 INVOICE REVIEW: CHECK FOR INSUFFICIENT DESCRIPTION AND DUPLICATE AND REPETITIVE TIME ENTRIES.	1.90	516.80
06/19/2014	MMM	REVIEW CONWAY MACKENZIE'S RESPONSES TO FEE EXAMINERS' COMMENTS FOR FEBRUARY INVOICE FOR ADEQUACY AND COMPLETENESS.	1.10	376.20
06/19/2014	MMM	REVIEW REVISED INVOICE SUBMITTED BY CONWAY MACKENZIE FOR JANUARY AND CONFIRM ALL ADJUSTMENTS FOR FEE EXAMINER COMMENTS WERE PROPERLY MADE.	0.30	102.60
06/19/2014	MMM	TRACK RECEIPT OF ERNST & YOUNG AND MILLER CANFIELD INVOICES.	0.10	34.20
06/19/2014	JEG	CONWAY MACKENZIE APRIL 2014 INVOICE REVIEW: CHECK FOR INCONSISTENT TIME ENTRIES.	3.40	924.80
06/20/2014	MCP	EXTRACT, FORMAT, SUMMARIZE ERNST AND YOUNG APRIL 2014.	2.80	436.80
06/25/2014	MCP	REVIEW APRIL 2014 SPREADSHEETS FOR PROPER AND CONSISTENT FORMATTING	1.10	171.60
06/25/2014	MCP	EXTRACT, FORMAT AND SUMMARIZE BROOKS WILKINS APRIL 2014 REVISED INVOICE.	0.60	93.60
06/25/2014	MMM	REVIEW TWELVE APRIL SPREADSHEETS PRIOR TO TRANSMITTING TO FEE EXAMINER REVIEW TEAMS (1,2); DRAFT EMAIL WITH REVIEW COMMENTS TO STAFF CONSULTANT(1).	1.30	444.60
06/25/2014	MMM	TRANSMIT TWELVE SPREADSHEETS TO FEE EXAMINER REVIEW TEAMS.	0.40	136.80
06/25/2014	JEG	CONWAY MACKENZIE APRIL 2014 INVOICE REVIEW: CONTINUE CHECKING FOR INCONSISTENT TIME ENTRIES.	2.80	761.60
06/25/2014	JEG	CONWAY MACKENZIE APRIL 2014 INVOICE REVIEW: PREPARE SUMMARY OF REVIEW RESULTS FOR DISCUSSION WITH M.MCMICKLE.	0.50	136.00
06/26/2014	MCP	FORMAT, EXTRACT, AND SUMMARIZE DYKEMA REVISED APRIL 2014 INVOICE.	0.90	140.40
06/26/2014	MMM	REVIEW DYKEMA SPREADSHEET FOR APRIL PRIOR TO TRANSMITTING TO FEE EXAMINER REVIEW TEAM.	0.10	34.20



06/26/2014	JEG	ERNST & YOUNG APRIL INVOICE REVIEW: CHECK FOR IMPROPER ALLOCATION OF PROFESSIONAL RESOURCES.	0.70	190.40
06/26/2014	JEG	ERNST & YOUNG APRIL INVOICE REVIEW: CHECK FOR INSUFFICIENT DESCRIPTION AND DUPLICATE OR REPETITIVE ENTRIES.	0.80	217.60
06/26/2014	JEG	ERNST & YOUNG APRIL INVOICE REVIEW: CHECK FOR INCONSISTENT TIME ENTRIES.	2.00	544.00
06/30/2014	SRK	REVIEW NUMEROUS E-MAILS FROM FEE EXAMINER TRANSMITTING MARCH PRELIMINARY REPORTS	0.20	90.00
06/30/2014	MCP	FORMAT, EXTRACT, AND SUMMARIZE MILLIMAN MAY 2014 INVOICE.	0.80	124.80
06/30/2014	MCP	FORMAT, EXTRACT, AND SUMMARIZE GLC ADVISORS APRIL 2014 INVOICE	1.00	156.00
06/30/2014	MCP	FORMAT, EXTRACT AND SUMMARIZE WALLER LANDSEN APRIL 2014 WATER AND SEWER INVOICES.	5.40	842.40
06/30/2014	MCP	FORMAT, EXTRACT, AND SUMMARIZE JOHN S YOUNG APRIL 2014 INVOICE.	0.40	62.40
06/30/2014	MMM	TRACK RECEIPT OF MULTIPLE MAY INVOICES.	0.60	205.20
06/30/2014	MMM	TRACK RECEIPT AND PRELIMINARY REVIEW OF INVOICES FOR NEW PROFESSIONALS (.4); DRAFT EMAIL TO STAFF WITH SPECIFIC INSTRUCTIONS TO PREPARE INITIAL SPREADSHEETS FOR EACH (.2).	0.60	205.20

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16,828.80

## EXPENSES

06/30/2014	EXP	PRINTED COPY CHARGE JUNE 2014		3.00
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3.00

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Total amount of this invoice

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\$16,831.80

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